



Docket No.: 289759US40PCT

ATTORNEYS AT LAW

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

RE: Application Serial No.: 10/576,470

Applicants: Atsushi OTAKI, et al.

Filing Date: January 26, 2007

For: FORGING METHOD, FORGED ARTICLE AND FORGING APPARATUS

Group Art Unit: 3725

Examiner: JENNINGS, S.M.

SIR:

Attached hereto for filing are the following papers:

COMMENTS ON STATEMENT OF REASONS FOR ALLOWANCE

Credit card payment is being made online (if electronically filed), or is attached hereto (if paper filed), in the amount of \$0.00 to cover any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time.

Respectfully submitted,

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